

HOUSE BILL 1398

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 2, Part 1, relative to the Hall income tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-2-104, is amended by adding the following language as a new, appropriately designated subsection:

(f) For any tax year beginning on or after January 1, 2007, any private pay nursing home resident, whose nursing home and medical expenses for the year exceed the resident's total income for the year as indicated by the resident's federal income tax return, is exempt from the income tax imposed by this chapter upon submission of a copy of such federal tax return to the commissioner along with such other documentation as the commissioner may reasonably require in order to verify private pay status and nursing home residency.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.